

GRANT PARISH CORONER'S OFFICE
COLFAX, LA

Report of Financial Statements
As of and For the Year Ended December 31, 2014

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May 21, 2015

Independent Accountants' Report

Dean Nugent
Grant Parish Coroner

We have compiled the accompanying balance sheet of the Grant Parish Coroner's Office - General Fund as of December 31, 2014 and the related statement of revenues, expenditures, and changes in fund balance for the year then ended. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or provide any assurance about whether the financial statements are in accordance with accounting principles generally accepted in the United States of America.

The management of the Grant Parish Coroner's Office is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

Our responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist the management of the Grant Parish Coroner's Office, in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

Management has elected to omit substantially all of the disclosures required by accounting principles generally accepted in the United States of America. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the General Fund's financial position and the results of operations. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The supplemental information contained in the Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer is presented for purposes of additional analysis and is not a required part of the general funds financial statements. The supplementary information has been compiled from information that is the representation of management. We have not audited or reviewed the supplementary information and, accordingly, do not express an opinion or provide any assurance on such supplementary information.

The financial statements present only the general fund and do not purport to present fairly the financial position of the Grant Parish Coroner's Office as of December 31, 2014, and the changes in its financial position for the year then ended in conformity with accounting principles generally accepted in the United States of America.



ROZIER, HARRINGTON & MCKAY
Certified Public Accountants

-Members-

American Institute of Certified Public Accountants • Society of Louisiana, CPAs

GRANT PARISH CORONER'S OFFICE

Balance Sheet - General Fund

December 31, 2014

ASSETS:

Cash and Equivalents	\$ 10,263
Accounts Receivable	<u>16,874</u>
Total Assets	<u>\$ 27,137</u>

LIABILITIES AND FUND EQUITY:

Liabilities	
Accounts Payable	<u>\$ 8,604</u>
Total Liabilities	<u>8,604</u>
Fund Equity:	
Unassigned	<u>18,533</u>
Total Fund Equity	<u>18,533</u>
Total Liabilities and Fund Equity	<u>\$ 27,137</u>

See the accompanying accountants' compilation report.

GRANT PARISH CORONER'S OFFICE

Statement of Revenue, Expenditures and Changes in Fund Balance

General Fund

For the Year Ended December 31, 2014

REVENUES:

Intergovernmental Fees	\$ 96,009
Total Revenues	<u>96,009</u>

EXPENDITURES:

Current:

Public Safety:

Autopsy	33,229
Investigation	26,870
Coroner Emergency Commitment	16,800
Other	<u>16,036</u>
Total Expenditures	<u>92,935</u>

EXCESS (DEFICIENCY) OF REVENUE OVER
EXPENDITURES

3,074

FUND BALANCE - BEGINNING OF YEAR

15,459

FUND BALANCE - END OF YEAR

\$ 18,533

See the accompanying accountants' compilation report.

GRANT PARISH CORONER'S OFFICE

Schedule of Compensation, Benefits, and Other Payments to Agency Head or Chief Executive Officer For the Year Ended December 31, 2014

Agency Head - Dean Nugent, Coroner

Purpose:

Compensation	14,350
Benefits	277
Reimbursements	2,762

See the accompanying accountants' compilation report.